

JUN 12 2006

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FACSIMILE COVER LETTER

To: Commissioner for Patents
Firm: U.S. Patent and Trademark Office
Facsimile: (571) 273-8300
From: Thomas F. Presson
Date: June 12, 2006
Re: FLH Ref No.: 450108-02834
Serial No: 09/889,546

Number of Pages: 3
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JUN 12 2006
PATENT
450108-02834**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant : Mitsugu Yoshihiro Notice of Allowance
Dated: 05/24/2006
Serial No. : 09/889,546 Confirmation No. 5318
For : VIDEOTAPE RECORDING AND PLAYBACK
DEVICE AND VIDEOTAPE PLAYER
Filed : July 18, 2001
Examiner : Kapadia, Varsha A.
Art Unit : 2627

745 Fifth Avenue
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Signature

June 12, 2006

Date of Signature

RESPONSE TO EXAMINER'S STATEMENT OF REASONS FOR ALLOWANCE

Mail Stop Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

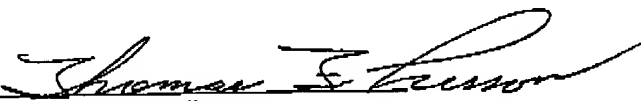
This is in response to the Examiner's Statement of Reasons for Allowance, which accompanied the Notice of Allowance mailed May 24, 2006. To the extent the Examiner's Statement of Reasons for Allowance states, implies or is construed to mean that the claims are allowable over the prior art of record because the Examiner believes the claims should be

PATENT
450108-02834

interpreted to include one or more features or limitations not recited therein, Applicant's attorney disagrees with such an interpretation. Moreover, it is Applicant's contention that there is no particular limitation in the allowed claims that is more critical than any other. The issuance of the Examiner's Statement of Reasons for Allowance should not be construed as a surrender by Applicant of any subject matter. It is the intent of Applicant, by his attorney, to construe the allowed claims so as to cover the invention disclosed in the instant application and all equivalents to which the claimed invention is entitled.

Respectfully submitted,

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By 
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